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(A Corporation of Certified Public Accountants)

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members  
Cajun Area Agency on Aging, Inc.  
Lafayette, Louisiana

Re: Lafayette Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed for the Title III B, III D, and III E programs by Lafayette Council on Aging, Inc. during the three month reporting period ended December 31, 2005. Lafayette Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

### INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following questions were presented to management and their responses are noted as follows:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, services are provided throughout the Parish for the above programs.

- Is a written description of the various programs available to the public?

Response: Yes, we have brochures and a resource directory that describe the various programs available to the public.

Under provisions of state law, this document is a public record. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date 8-9-06

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- Are consumer rosters maintained for each program?

Response: Each program has consumer rosters, which are printed from the SAMS program.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: All of these programs have a waiting list. However, consumers requesting Personal Care and Respite Care services currently do not have to wait for services.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, a job description of the services provided is given to the Homemaker and the consumer is aware of what the Homemaker can and can't do. A daily log of services provided is kept for the Respite and Personal Care programs. (See Table A for a summary of findings related to reporting of services provided.)

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: No.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes and the consumers are provided a copy of the policy.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, the United Way provides the Council with a resource file and the file is updated on an annual basis.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Rosters which include the consumer's name. (See Table A for a summary of findings relating to documentation of services provided.)

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily. (We obtained the logs for the three month period October 1, 2005 through December 31, 2005 and compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A below for a summary of findings.)

TABLE A  
UNITS PROVIDED

| Program | Type of Service | Units per CAAA | Units per Monthly Logs | Differences Noted |
|---------|-----------------|----------------|------------------------|-------------------|
| III B   | Homemaker       | 1,680          | 1,680                  | -                 |
| III B   | I & A           | 465            | 465                    | -                 |
| III B   | Transportation  | 854            | 858                    | 4                 |
| III B   | Outreach        | 92             | 92                     | -                 |
| III D   | Medication Mgmt | 49             | N/A                    | N/D               |
| III D   | Wellness        | 1,201          | N/A                    | N/D               |
| III E   | I & A           | 151            | 153                    | 2                 |
| III E   | Outreach        | 17             | 17                     | -                 |

N/A – Not Available

N/D – Not Determinable

As noted above, the Council had 4 more units of Transportation services and 2 more units of III E I&A services per the logs than were reported on the SAMS report to CAAA for the three month period October 1, 2005 through December 31, 2005.

The number of units for Wellness services could not be determined because the logs related to the Roselawn location were not available. Also, the number of units for Medication Management services could not be determined due to incomplete and inaccurate logs.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, as documented in the Council's travel policies and procedures document.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: The Council uses the GOEA Assessment Form. All homebound consumers are assessed every six months. Homebound consumers include C-2 meals, homemaker, personal care & respite care, as well as Alzheimer's adult daycare. The other consumers served by the Council are assessed annually.

# **PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS**

## **1. Obtain a schedule of units provided during the three month period ending December 31, 2005.**

We obtained the Agency Summary Report from CAAA for the reporting period of October 1, 2005 through December 31, 2005.

## **2. Determine how the council verifies the number of units provided.**

The council maintains daily service logs to monitor the units of service provided among the various programs. The information from the daily logs are summarized monthly and entered into the SAMS program. As noted in Table A on page 3, we compared the number of units provided per the Agency Summary Report to the council's logs and noted differences for the Transportation and I&A programs. Also, as mentioned, records requested were not made available to us during our visit, therefore, we were unable to conclude on the accuracy for Medication Management and Wellness programs.

## **3. Obtain unit cost information and agree contract with Cajun AAA and the SAMS report.**

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

| <u>Program/Service</u>   | <u>Unit Cost<br/>per SAMS</u> | <u>Unit Cost<br/>per Contract</u> | <u>Amount<br/>Reimbursed</u> |
|--------------------------|-------------------------------|-----------------------------------|------------------------------|
| <b>Title III B</b>       |                               |                                   |                              |
| Homemaker                | \$ 8.98                       | \$ 8.98                           | \$ 8.98                      |
| Information & Assistance | 14.01                         | 14.01                             | 14.01                        |
| Transportation           | 6.23                          | 6.23                              | 6.23                         |
| Outreach                 | 10.85                         | 10.85                             | 10.85                        |
| <b>Title III D</b>       |                               |                                   |                              |
| Wellness                 | 1.60                          | 1.60                              | 1.60                         |
| Medication Management    | 10.65                         | 10.65                             | 10.65                        |
| <b>Title III E</b>       |                               |                                   |                              |
| Information & Assistance | 17.74                         | 17.74                             | 17.74                        |
| Outreach                 | 13.74                         | 13.74                             | 13.74                        |

Based on our procedures, we noted no differences between the unit cost per the contract with CAAA and unit cost reported on the SAMS report and the amount reimbursed.

## **4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended December 31, 2005.**

We obtained a summary of consumers receiving services during the calendar quarter ended December 31, 2005 from the SAMS Agency Summary Report provided by CAAA and systematically selected a sample of sixty consumers.

**5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.**

Based on the procedures performed, we noted the following:

**Assessments:**

We noted six exceptions where a consumer selected in the sample did not have an assessment in their file that was performed within the past twelve months. We also noted four exceptions where a consumer's assessment file, selected in the sample, could not be located.

**Units of Service:**

We noted fifteen consumers for whom the number of units provided differed from the number of units submitted to CAAA. One consumer in III E Outreach, three consumers in III B Outreach and four consumers in Medication Management reported to CAAA as each receiving a unit of service but could not be located on the logs. Three consumers in Wellness had a combined ten units of service more reported to CAAA than were noted per the logs, while three consumers receiving Homemaker services reported a combined six units of service to CAAA but only four could be located on the logs. Lastly there was one consumer in Transportation that had reported two units of service to CAAA but of which none could be located on the logs.

The chart below summarizes the results of our procedures performed:

| Program | Type of Service          | Number of Consumers |        | Units of Service per Sample |            |
|---------|--------------------------|---------------------|--------|-----------------------------|------------|
|         |                          | Population          | Sample | CAAA                        | Daily Logs |
| III B   | Homemaker                | 269                 | 16     | 37                          | 35         |
| III B   | Information & Assistance | 460                 | 11     | 11                          | 11         |
| III B   | Transportation           | 70                  | 5      | 12                          | 10         |
| III B   | Outreach                 | 92                  | 7      | 7                           | 4          |
| III D   | Medication Management    | 49                  | 4      | 4                           | 0          |
| III D   | Wellness                 | 153                 | 4      | 12                          | 2          |
| III E   | Outreach                 | 17                  | 1      | 1                           | 0          |
| III E   | Information & Assistance | 151                 | 12     | 12                          | 12         |
| Totals  |                          | 1,261               | 60     | 96                          | 74         |

To the board members  
Cajun Area Agency on Aging, Inc.  
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We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Lafayette Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
May 12, 2006